

# STATE OF NEW YORK

10182--A

Cal. No. 1256

## IN SENATE

May 4, 2026

Introduced by Sen. HELMING -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend chapter 117 of the laws of 1983 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevolent Association, Inc., and providing for its powers and duties, in relation to the purpose of such association and the use of foreign fire insurance premium taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Sections 1, 2, 3 and 7 of chapter 117 of the laws of 1983  
2 incorporating the Macedon Center Volunteer and Exempt Firemen's Benevo-  
3 lent Association, Inc., and providing for its powers and duties, are  
4 amended to read as follows:

5 Section 1. Incorporation; membership. A not-for-profit corporation by  
6 the name of the Macedon Center Volunteer and Exempt [~~Firemen's~~ Fire-  
7 fighter's Benevolent Association, Inc., is hereby created. It shall be  
8 composed of such persons eligible to membership therein as hereinafter  
9 provided as shall (a) notify the secretary of the Macedon Center Volun-  
10 teer [~~Fireman's~~ Firefighter's Benevolent Association, Inc., in writing  
11 prior to the organization meeting of such corporation hereinafter  
12 provided for of their desire to become members, or (b) shall attend such  
13 meeting or an adjournment thereof, and also such persons so eligible as  
14 may become members of such corporation, pursuant to its by-laws.

15 § 2. Persons eligible to membership. All persons who are now or have  
16 been, or hereafter shall be active volunteer members of the fire depart-  
17 ment of the Macedon Center [~~Fire District~~ Volunteer Firemen's Associ-  
18 ation, Inc. and who have heretofore acquired or shall hereafter acquire  
19 the status of exempt volunteer [~~firemen~~ firefighters as defined in  
20 section two hundred of the general municipal law or any other applicable  
21 law by virtue of having rendered service in said fire department or fire  
22 company in such fire district, and all persons who are now or hereafter

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 shall be active volunteer members of said fire department shall be  
2 eligible for membership in the corporation hereby created; provided that  
3 any person who has been expelled or removed for cause from membership in  
4 any fire department or company shall not be eligible to membership in  
5 such corporation. The membership of any person in such corporation shall  
6 terminate when [~~his~~] their membership as an active volunteer member of  
7 the fire department of the Macedon Center [~~Fire District~~] Volunteer  
8 Firemen's Association, Inc. shall terminate before such person shall  
9 have acquired the status of exempt volunteer [~~firemen~~] firefighter as  
10 defined in section two hundred of the general municipal law by virtue of  
11 having rendered services to such fire department.

12 § 3. Purpose. [~~The purposes of such corporation shall be the mainte-~~  
13 ~~nance of suitable headquarters for, and the promotion of friendly asso-~~  
14 ~~ciation for the betterment of the members of such corporation and their~~  
15 ~~relations with the community, for the promotion of fraternal intercourse~~  
16 ~~among the members of such corporation, to study and disseminate among~~  
17 ~~the members of such corporation the most efficient manner of fighting~~  
18 ~~fires, the relief, aid and assistance of such members and their families~~  
19 ~~who are disabled or indigent and to acquire real and personal property~~  
20 ~~such as may be necessary for the purposes herein set forth and the~~  
21 ~~promotion of the welfare of the volunteer fire service within the terri-~~  
22 ~~tory now served or which may hereafter be served by the fire department~~  
23 ~~of the Macedon Center Fire District.] The purposes of the corporation  
24 created by this act shall be: to provide relief, aid and assistance to  
25 the volunteer members of such corporation who are disabled, indigent or  
26 injured in the performance of their duties, and their families; to main-  
27 tain a suitable headquarters for the volunteer members of such corpo-  
28 ration; to promote and safeguard the welfare of the volunteer members of  
29 the corporation, and their families; to enhance the morale of the volun-  
30 teer members of the corporation by providing social and recreational  
31 activities for the volunteer members of the corporation; to provide for  
32 the health and safety of the volunteer members of the corporation; and  
33 to promote the volunteer fire service within the territory protected by  
34 the Macedon Center volunteer fire department.~~

35 § 7. Precept for payment of foreign fire insurance premium taxes. Such  
36 corporation shall collect and there shall be paid to it all taxes  
37 imposed by section [~~five hundred fifty three~~] nine thousand one hundred  
38 four of the insurance law for fire department use and benefit upon  
39 premiums for insurance against loss or damage by fire covering property  
40 situated within the Macedon Center [~~Fire District~~] Volunteer Firemen's  
41 Association, Inc. located in Wayne county, New York. The officers of  
42 said corporation designated by its by-laws to collect and receive the  
43 aforesaid tax shall have all the powers and be subject to all the  
44 provisions of the insurance law, relating to treasurers of fire depart-  
45 ments. Such corporation shall also be entitled to receive a share of the  
46 tax distributed pursuant to the provisions of section [~~five hundred~~  
47 ~~fifty four~~] nine thousand one hundred five of the insurance law, based  
48 upon the business written in the territory with respect to which it is  
49 entitled to collect and receive the tax under section [~~five hundred~~  
50 ~~fifty three~~] nine thousand one hundred four of the insurance law. Such  
51 taxes shall only be used [~~for the care and relief of disabled or indi-~~  
52 ~~gent volunteer and exempt volunteer firemen and their families~~] by the  
53 corporation in furtherance of its purposes as set forth in section three  
54 of this act.

55 § 2. This act shall take effect immediately; provided, however, that  
56 the amendments to section 7 of chapter 117 of the laws of 1983 incorpo-

1 rating the Macedon Center Volunteer and Exempt Firemen's Benevolent  
2 Association, Inc. and providing for its powers and duties, made by  
3 section one of this act shall apply to taxes due on premiums received on  
4 and after January 1, 2027.